

EXHIBIT D



6 Hutton Centre Dr., Suite 200
Santa Ana, CA, 92707

(800) 536-0734

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**CONFIDENTIAL COMMUNICATION
PURSUANT TO FEDERAL RULES OF EVIDENCE § 408 AND CA CIVIL CODE § 1152**

July 15, 2024

VIA MAIL AND EMAIL TO: info@unitedtaxdefense.com

United Tax Defense
260 Newport Center Dr
Newport Beach, CA 92626

Re.: Demand to Cease and Desist Infringing Use of Registered Trademarks and Related Claims

To Whom it May Concern:

Please be advised this letter is sent with urgent demands upon your company, United Tax Defense (“UTD”), from Optima Tax Relief, LLC (“OTR”) and **requires your immediate attention and swift action**. OTR has previously made multiple attempts to contact UTD regarding this matter, all of which have been ignored by UTD.

It has come to the attention of OTR that UTD is posing as OTR in illicit telemarketing campaigns in a brazen attempt to deceive and mislead consumers in direct violation of the Federal Trade Commission Act and other applicable laws . Not only that, but the phone calls at issue are being conducted unlawfully and as a result OTR has received numerous complaints from consumers, forcing OTR to engage in damage control to protect its brand and image. OTR has conducted an extensive investigation of this matter and, using information received from impacted consumers, OTR has learned that the phone calls at issue either originate from, or are sent on behalf of, UTD. Attached in Exhibit A are samples of voicemail transcripts from calls that consumers have received from UTD. OTR has contacted the phone number provided in the voicemails left for consumers, which directed OTR to UTD.

By posing as OTR in its telemarketing messages to consumers, UTD has demonstrated a blatant disregard of state and federal law and has committed numerous and serious unlawful acts. OTR is the leading tax resolution firm in the nation and by resorting to such marketing tactics it is clear that UTD’s intent is to gain business by profiting off of OTR’s well known brand and image in an unlawful attempt to deceive consumers into thinking that they are enrolling with OTR instead of UTD. OTR’s business is further harmed by the fact that UTD is enrolling consumers who are otherwise seeking OTR’s services, thereby denying OTR legitimate business opportunities through its deceptive actions.



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UTD's actions amount to nothing less than fraud, false advertising, misrepresentation, loss of business opportunity, and unfair, deceptive, and abusive acts or practices, thereby subjecting UTD to multiple potentially significant costs and penalties, including for punitive damages, in addition to the costs associated with any litigation related to this matter.

What's more, based on the messages that OTR has received from consumers, OTR is aware that UTD is placing the phone calls at issue to consumers on an unsolicited basis without having received express written consent from consumers to receive such calls. As UTD should be well aware, it is a violation of the Telephone Consumer Protection Act ("TCPA") to send automated marketing calls to consumers who have not provided their express written consent to receive such calls and messages. As the TCPA is a strict liability statute, there is no need to prove fault or intent in placing these calls and sending text messages, the mere act of engaging in these unsolicited marketing attempts is enough to constitute a violation subjecting to UTD to potentially significant damages. What's more, officers of a business found to have violated the TCPA may also be held to be personally liable in certain circumstances. Due to the fact that UTD is posing as OTR in its marketing calls to consumers, OTR's brand and reputation have been greatly harmed by UTD's actions and OTR is now at risk for potential claims for violations of the TCPA, though OTR is confident that it could demonstrate UTD as the true source of the calls should any action or threat of action be made against OTR. OTR is considering its options with regard to UTD's unsolicited phone calls to consumers, including informing plaintiffs' counsel about UTD's ongoing actions.

Finally, it should be noted that utilizing the trade names "Optimal Tax Relief" and "Optimum Tax Relief" in its marketing messages to consumers constitutes an infringement of OTR's federally registered trademarks "Optima Tax Relief" (U.S. Registration No. 4,391,736) and "Optima" (U.S. Registration No. 5,619,272) (hereinafter collectively referred to as the "Optima Marks") in violation of the Lanham Act. OTR received federal protection of the Optima Marks when they were registered on August 27, 2013 ("Optima Tax Relief", U.S. Registration No. 4,391,736) and November 27, 2018 ("Optima", U.S. Registration No. 5,619,272). Based on the foregoing rights, no one is authorized to manufacture, advertise, offer for sale, sell any products, or engage in services utilizing the Optima Marks or variants thereof without the express written permission of OTR. Consequently, UTD's ongoing and unauthorized use of the trade names "Optimal Tax Relief" and "Optimum Tax Relief" and in its telemarketing campaigns is a direct infringement on OTR's long established and federally registered trademarks, subjecting UTD to even further liability for its actions.

As UTD is already aware, OTR is one of the country's leading tax relief companies. By expending a great deal of effort, time, and money in developing its brand, the OTR brand has become well known and is associated with the highest standard in quality regarding providing financial and tax relief services. Therefore, the brand goodwill associated with the Optima Marks are valuable assets and key aspects of OTR's business.



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It is reasonable to assume that it is for the foregoing reasons UTD chose to use variations of the Optima Marks in its telemarketing campaigns to associate itself with the OTR brand. Furthermore, it is reasonable to assume because of OTR's well established brand, UTD finds it advantageous to attach itself onto the Optima Marks via its deceptive marketing tactics to consumers.

For the above stated reasons, it is evident that UTD's use of Optima Marks in its telemarketing activities cause a strong likelihood of confusion, mistake, or deception as to the source of origin of its services and the services already offered under OTR's trademarks. UTD's ongoing and blatant use of the Optima Marks in connection with the provision of tax resolution and similar services constitute trademark infringement and unfair competition in violation of federal and state law. Such use causes irreparable harm by diluting the distinctiveness of the Optima Marks and by trading upon the goodwill and reputation that the public associates with OTR.

Based on the forgoing, **OTR has multiple and serious claims** against UTD for numerous violations under state and federal law. Taken together, these violations could subject UTD to significant costs and penalties, in addition to the considerable costs incurred in any resulting litigation. However, despite the seriousness of the situation and the significant and immediate harm presented to OTR, OTR may be willing to resolve this matter without the need to further assert its rights and resort to its legal and equitable remedies provided that UTD works cooperatively to timely and efficiently address and correct the issues as described herein.

Demand and Conclusion

We demand that you:

- (1) Immediately stop any and all use of and references to the names "Optimal Tax Relief," "Optimum Tax Relief," and any variations thereof in any and all advertising, promotional, or similar materials, including but not limited to in any telemarketing campaigns and phone calls to consumers, and cease using or reference such names in the future;
- (2) Stop creating any advertising, promotional, or similar materials using the Optima Marks immediately both now and in the future, and cease all use of any previously created inventory of such materials, including in any telemarketing campaigns of any kind;
- (3) UTD shall timely provide OTR with an exhaustive list of all marketing campaigns that are tied to Exhibit A below and also any other such campaigns that make direct or indirect reference to OTR's brand as described herein; and



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- (4) UTD shall provide OTR with confirmation of UTD's strict adherence to the above demands in accordance with the timeline described below.

OTR considers your conduct to constitute a serious violation of its rights and to be very damaging to its business and reputation. Please confirm that UTD will cease the wrongful and infringing conduct described above and provide the information requested by OTR by completing and signing a copy of this letter in the space provided on the last page and returning the same to our offices by **July 29, 2024**. If OTR fails to receive this signed confirmation and the information requested by **July 29, 2024**, OTR shall consider such failure as UTD's intent not to cooperate or cease engaging in the unlawful acts described herein, after which OTR shall consider all other options that it has under the law including, but not limited to, litigation.

It should be noted that OTR is continuing to investigate this matter as it receives complaints from consumers regarding UTD's actions on an almost daily basis. OTR expects to learn more about the extent of UTD's unlawful activities in the coming weeks, which will further add to OTR's claims and UTD's liability should UTD fail to cooperate with OTR to resolve this matter.

Please be advised OTR reserves all available legal, equitable, and administrative rights and remedies and all statements contained herein are sent without waiving any claim that OTR may have against UTD, or any other party associated with UTD, now or in the future. Nothing in this letter shall be construed as a waiver or relinquishment of any right, remedy, or defense possessed by OTR or any other affected party, all of which are expressly reserved.

Thank you in advance for your cooperation and prompt attention to the matter.

Sincerely,

Tyler Mendez, Esq.
Associate Corporate Counsel
6 Hutton Centre Drive, Suite 200
1 (657) 201-8896
tmendez@optimataxrelief.com



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I, _____ (printed name), having the authority to do so on behalf of UNITED TAX DEFENSE (“UTD”), hereby acknowledge and confirm that UTD will comply with the demands made by OPTIMA TAX RELIEF, LLC (“OTR”) and agrees to:

(1)	Immediately stop any and all use of and references to the names “Optimal Tax Relief,” “Optimum Tax Relief,” and any variations thereof in any and all advertising, promotional, or similar materials, including but not limited to in any telemarketing campaigns and phone calls to consumers, and cease using or reference such names in the future;	_____
(2)	Stop creating any advertising, promotional, or similar materials using the Optima Marks immediately both now and in the future, and cease all use of any previously created inventory of such materials, including in any telemarketing campaigns of any kind;	_____
(3)	UTD shall timely provide OTR with an exhaustive list of all marketing campaigns that are tied to Exhibit A below and also any other such campaigns that make direct or indirect reference to OTR’s brand as described herein and	_____
(4)	UTD shall provide OTR with confirmation of UTD’s strict adherence to the demands described above by July 29, 2024.	_____

Printed Name

Title

Signature

Date



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Exhibit A

Sample Voicemail Transcripts

"Call from optimal tax relief. Give me a call back at [9497390802](#). My records show that you still owe some back taxes and I'm calling to inform you that you can enroll to have them forgiven by utilizing the full forgiveness program. Any back owed taxes may be deemed non collectible through this program. But it's important that we sign you up. Now, give me a call back so we can get you enrolled. It only takes a few minutes. It's a really a one and done set up. I'm gonna keep your file open here again. My number is [9497390802](#). Thank you."

Click here: [14699825002](#) to listen to full voice message.

The sender is not in your contact list.

[Report Junk](#)

A screenshot of a smartphone screen displaying a voicemail transcript. The top status bar shows signal strength, battery level, and the time 0:00. The main area has a dark background with white text. At the top right, there are three circular icons: a blue play button, a blue phone receiver, and a red trash can. Below these icons is the word "Transcription". The transcript itself starts with "Hi and this is Anna Williams with optimum tax relief please call me back at 949-340-5615 our records indicate you have some back taxes out the reason I'm calling is still you know that you're not eligible to have them eliminated with the new zero tax program email small or large or now eligible to be forgiven however it is imperative that we enroll during this enrollment. So give us a call back and we can start the process it only takes a few minutes and it's an easy one time thing I'll keep your account open for the next few days for you again my number is 949-340-5615...". At the bottom of the transcript area, there is a question "Was this transcription useful or not useful?". At the very bottom of the screen, there are five small icons: a star for Favorites, a circle for Recents, a person for Contacts, a grid for Keyboard, and a square for Voicemail. The number 1 is visible in the top right corner of the Voicemail icon.